

Message Text

UNCLASSIFIED

PAGE 01 STATE 106853
ORIGIN CPR-01

INFO OCT-01 ARA-14 ISO-00 L-03 TRSE-00 CA-01 /020 R

DRAFTED BY S/CPR: J MCCONNEAUGHEY:CRF

APPROVED BY S/CPR: R GOOKIN

ARA/ECA: R C GRAHAM

-----065804 271008Z /15

R 262156Z APR 78

FM SECSTATE WASHDC

TO AMEMBASSY ASUNCION

UNCLAS STATE 106853

E.O. 11652: N/A

TAGS: PDIP

SUBJECT: RECIPROCITY FOR EXEMPTION FROM TAXES OF
ACCREDITED DIPLOMATS

REF: ASUNCION 1276

1. PARAGUAYAN DIPLOMATS, AND FAMILY MEMBERS AS WELL AS ADMINISTRATIVE/TECHNICAL STAFF AND FAMILY MEMBERS, WHO ARE NOT NATIONALS OF THE U.S. OR PERMANENT RESIDENTS, ARE EXEMPT FROM DISTRICT OF COLUMBIA, MARYLAND, AND VIRGINIA SALES TAXES IN ACCORDANCE WITH PROVISIONS OF THE VIENNA CONVENTION ON DIPLOMATIC RELATIONS (VCDR). THE DISTRICT OF COLUMBIA, UNDER ITS REGULATIONS, ALSO EXTENDS EXEMPTION TO SERVICE STAFF EMPLOYEES, BUT NOT SERVANTS, WHO ARE PARAGUAYAN NATIONALS AND NOT PERMANENT RESIDENTS. PARAGUAYAN DIPLOMATS AND SPOUSES AND ADMINISTRATIVE/TECHNICAL STAFF AND SPOUSES ARE ISSUED NEW YORK SALES TAX EXEMPTION CARDS UPON REQUEST.

2. DIPLOMATIC OFFICERS AND EMPLOYEES, NOT U.S. NATIONALS
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 106853

OR PERMANENT RESIDENTS, ARE EXEMPT FROM FEDERAL TELEPHONE TAX. DIPLOMATIC OFFICERS AND EMPLOYEES, WHO ARE PARAGUAYAN NATIONALS NOT PERMANENTLY RESIDENT IN THE U.S. AND NOT SERVANTS, ARE, BY GRATUITOUS IRS RULING, EXEMPT FROM FEDERAL MANUFACTURER'S TAX IMPOSED ON FIREARMS,

TIRES AND TUBES, GASOLINE AND LUBRICATING OIL, AND FISHING

EQUIPMENT. THEY ARE ALSO EXEMPT FROM THE FEDERAL RETAILER'S EXCISE TAX ON DIESEL FUEL. EXEMPTION FROM THESE INDIRECT TAXES IS NOT REQUIRED BY TREATY AND APPLIES ONLY WHEN PURCHASE IS MADE FROM THE MANUFACTURER OR FACTORY BRANCH. CONSULAR PERSONNEL DO NOT ENJOY EXEMPTION. DISTRICT OF COLUMBIA GRANTS EXEMPTION FROM ITS INDIRECT GASOLINE TAX TO DIPLOMATS ONLY. NO EXEMPTIONS FROM INDIRECT MARYLAND AND VIRGINIA GASOLINE TAXES. EMBASSY RECEIVES EXEMPTIONS THROUGH PURCHASE IN NAME OF DIPLOMATIC OFFICER.

3. DIPLOMATS AND EMPLOYEES WHO ARE PARAGUAYAN NATIONALS, MAY IMPORT DUTY-FREE TWO NEW AUTOMOBILES FOR THEIR PERSONAL OR FAMILY USE WITHIN A THREE YEAR PERIOD. THE ACCOUNTING PERIOD BEGINS AT THE TIME OF THE IMPORTATION OF THE FIRST NEW CAR. ANY NUMBER OF USED VEHICLES MAY BE ENTERED DUTY-FREE. NO LIMITATION ON DUTY-FREE IMPORTATION OF AUTOS FOR THE PERSONAL/OFFICIAL USE OF AMBASSADOR. THERE IS NO LONGER A FEDERAL TAX ON IMPORTED OR LOCALLY PURCHASED AUTOS. VEHICLES ENTERED DUTY-FREE BY DIPLOMATIC OR NON-DIPLOMATIC PERSONNEL MAY BE SOLD AT ANY TIME TO ANYONE WITHOUT PAYMENT OF DUTY OR TAX. LOCAL TAXES RELATE TO ISSUANCE OF TITLE AND BOTH DIPLOMATIC OFFICERS AND ADMINISTRATIVE/TECHNICAL EMPLOYEES AND FAMILY MEMBERS RECEIVE EXEMPTION.

UNCLASSIFIED

UNCLASSIFIED

PAGE 03 STATE 106853

4. DIPLOMATS AND FAMILY MEMBERS RECEIVE FREE DPL PLATES IN THE DISTRICT OF COLUMBIA AND VIRGINIA. MARYLAND DOES NOT YET ISSUE DISTINCTIVELY MARKED PLATES BUT EXPECTS TO DO SO IN NEAR FUTURE. DIPLOMATS WHO RESIDE IN MARYLAND PRESENTLY OBTAIN DC REGISTRATION. ADMINISTRATIVE/TECHNICAL STAFF AND FAMILY MEMBERS RECEIVE FREE AUTO REGISTRATION IN THE DISTRICT OF COLUMBIA, MARYLAND, AND VIRGINIA IN ACCORDANCE VCDR.

5. DIPLOMATS AND FAMILY MEMBERS AND ADMINISTRATIVE/TECHNICAL STAFF AND THEIR FAMILY MEMBERS RECEIVE FREE DC AND VA. VEHICLE OPERATOR'S PERMITS, BASED ON VCDR. MARYLAND HAS AGREED TO ISSUE FREE PERMITS ONCE ADMINISTRATIVE PROCEDURES FINALIZED. VANCE

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DIPLOMATIC PRIVILEGES, DIPLOMATIC PERSONNEL, TAX RELIEF
Control Number: n/a
Copy: SINGLE
Draft Date: 26 apr 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE106853
Document Source: CORE
Document Unique ID: 00
Drafter: J MCCONNEAUGHEY:CRF
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780180-0003
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780413/aaaaaaktk.tel
Line Count: 108
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 43aa2fa7-c288-dd11-92da-001cc4696bcc
Office: ORIGIN CPR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 ASUNCION 1276
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2838498
Secure: OPEN
Status: NATIVE
Subject: RECIPROCITY FOR EXEMPTION FROM TAXES OF ACCREDITED DIPLOMATS
TAGS: PDIP, PA
To: ASUNCION
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/43aa2fa7-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014